

Fifty-sixth Legislative Assembly, State of North Dakota, begun in the Capitol in the City of Bismarck, on Tuesday, the fifth day of January, one thousand nine hundred and ninety-nine

HOUSE BILL NO. 1454
(Representatives Belter, Hanson)
(Senators Kinnoin, Urlacher)

AN ACT to amend and reenact subsection 3 of section 57-39.2-02.1, subsection 9 of section 57-40.2-01, and subsection 3 of section 57-40.2-02.1 of the North Dakota Century Code, relating to sales and use taxes on coal and allocation of tax revenues; to repeal section 57-61-01.8 of the North Dakota Century Code, relating to a reduced severance tax for coal burned in small boilers; to provide a statement of legislative intent; to provide an effective date; and to declare an emergency.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subsection 3 of section 57-39.2-02.1 of the 1997 Supplement to the North Dakota Century Code is amended and reenacted as follows:

3. There is imposed a tax of ~~six cents per million British thermal units~~ seventy-five cents per ton of two thousand pounds [907.18 kilograms] on all sales at retail of coal, except for coal used for heating buildings in this state and coal used in agricultural processing or sugar beet refining plants located within this state or adjacent states.

SECTION 2. AMENDMENT. Subsection 9 of section 57-40.2-01 of the 1997 Supplement to the North Dakota Century Code is amended and reenacted as follows:

9. "Use" means the exercise by any person of any right or power over tangible personal property incident to the ownership or possession of that property, including the storage, use, or consumption of that property in this state, except that it does not include processing, or the sale of that property in the regular course of business. "Use" also means the severing of sand ~~or~~, gravel, or coal from the soil of this state for use within or outside this state.

SECTION 3. AMENDMENT. Subsection 3 of section 57-40.2-02.1 of the 1997 Supplement to the North Dakota Century Code is amended and reenacted as follows:

3. An excise tax is imposed on the storage, use, or consumption in this state of coal at the rate of ~~six cents per million British thermal units~~ seventy-five cents per ton of two thousand pounds [907.18 kilograms], except for coal used for heating buildings in this state and coal used in agricultural processing or sugar beet refining plants located within this state or adjacent states.

SECTION 4. REPEAL. Section 57-61-01.8 of the 1997 Supplement to the North Dakota Century Code is repealed.

SECTION 5. LEGISLATIVE INTENT. It is the intent of the legislative assembly that sections 57-39.2-02.1, 57-39.2-26.1, and 57-40.2-02.1 remain effective, except as amended by this Act.

SECTION 6. EFFECTIVE DATE. Section 4 of this Act is effective July 1, 2003.

SECTION 7. EMERGENCY. This Act is declared to be an emergency measure.

Speaker of the House

President of the Senate

Chief Clerk of the House

Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Fifty-sixth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1454 and that two-thirds of the members-elect of the House of Representatives voted in favor of said law.

Vote: Yeas 96 Nays 0 Absent 2

Speaker of the House

Chief Clerk of the House

This certifies that two-thirds of the members-elect of the Senate voted in favor of said law.

Vote: Yeas 47 Nays 0 Absent 2

President of the Senate

Secretary of the Senate

Received by the Governor at _____ M. on _____, 1999.

Approved at _____ M. on _____, 1999.

Governor

Filed in this office this _____ day of _____, 1999,

at _____ o'clock _____ M.

Secretary of State